

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7/56/2001-LA

The Goa Entertainment Tax (Third Amendment) Act, 2001 (Goa Act 53 of 2001), which has been passed by the Legislative Assembly of Goa on 23-7-2001 and assented to by the Governor of Goa on 3-9-2001 is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 7th September, 2001.

The Goa Entertainment Tax (Third Amendment)
Act, 2001

(Goa Act No. 53 of 2001) [3-9-2001]

AN

ACT

further to amend the Goa Entertainment Tax
Act, 1964 (Act 2 of 1964).

BE it enacted by the Legislative Assembly of
Goa in the Fifty-second Year of the Republic of
India as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Entertainment Tax (Third Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from the first day of April, 2001.

2. *Amendment of section 3E.*— In section 3E of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter referred to as the "principal Act"), for sub-section (1), the following shall be substituted, namely:—

"(1) Notwithstanding anything contained in section 3 and subject to such rules as may be prescribed, there shall be levied and paid entertainment tax at the following rates in case of entertainment provided by way of cyber café and pool parlour and/or with the aid of antennae or cable television to a connection holder on payment of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, namely:—

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| (i) Providing entertainment through antennae and cable television or antennae. | Twenty rupees per month per connection. |
| (ii) Providing entertainment through cable television exclusively. | Fifteen rupees per month per connection. |

- (iii) Providing entertain- Five paise in a
ment by way of cyber rupee of the
café and pool parlour amount charged
for admission.

N.B. In respect of entertainment provided with the aid of antennae or cable television where total number of connections are less than twenty-five and if the proprietor providing such entertainment is registered under this Act, no entertainment tax will be payable so long as his registration is in force."

3. *Amendment of section 3F*— For section 3F of the principal Act, the following section shall be substituted, namely:-

"3F. *Composition of tax payable under section 3E*.— In lieu of tax payable under section 3E, on entertainment provided through antennae and

cable television or antennae or cable television exclusively, the cable operator or the proprietor may, at his option and subject to such conditions and in such manner as may be prescribed, pay a tax, by way of composition, with respect to entertainment provided calculated at 50% of the amount of tax payable as per rates provided under sub-section (1) of section 3E.

N.B. For the purpose of working out the composition amount, maximum number of connections provided at any time during the previous year shall be taken into account."

Secretariat Annexe,
Panaji.
Dated: 7-9-2001.

V. P. SHETYE,
Secretary to the
Government of Goa
Law Department
(Legal Affairs)